

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Southwest School Corp (7715)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$539,209	\$543,617	\$566,826	\$629,961	3.97%	11.14%
Non - Certified Salaries	120	\$206,811	\$222,723	\$232,325	\$239,977	3.79%	3.29%
Group Health Insurance	222	\$146,275	\$131,881	\$117,840	\$122,546	-4.33%	3.99%
Teacher Retirement Fund, After 7-1-95	216	\$44,280	\$44,578	\$45,898	\$47,848	1.96%	4.25%
Social Security Certified	212	\$40,565	\$40,023	\$41,671	\$45,849	3.11%	10.02%
Public Employees Retirement Fund	214	\$24,804	\$29,404	\$33,003	\$34,308	8.45%	3.95%
Other Employee Benefits	241 - 290	\$28,417	\$28,405	\$27,441	\$28,615	0.17%	4.28%
Other Group Insurance Authorized by Statute	224	\$21,840	\$24,988	\$25,465	\$26,571	5.02%	4.34%
Operational Supplies	611	\$12,806	\$15,463	\$17,727	\$18,237	9.24%	2.87%
Social Security Noncertified	211	\$15,163	\$16,364	\$16,976	\$17,147	3.12%	1.01%
Travel	580	\$7,682	\$8,584	\$10,903	\$9,075	4.25%	-16.77%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,525	\$3,572	\$3,891	\$4,081	3.73%	4.89%
Group Life Insurance	221	\$3,010	\$3,425	\$3,125	\$3,026	0.14%	-3.15%
Official Bond Premiums	525	\$3,418	\$4,159	\$4,646	\$2,990	-3.29%	-35.64%
Postage and Postage Machine Rental	532	\$3,436	\$2,891	\$1,906	\$2,361	-8.95%	23.86%
Pupil Services	313	\$0	\$1,015	\$2,796	\$2,110	NA	-24.54%
Pre-2008 Object Code - Temporary Salaries	130	\$1,688	\$1,795	\$1,811	\$2,030	4.71%	12.08%
Unemployment Insurance	230	\$3,124	\$0	\$21	\$1,286	-19.90%	6139.20%
Printing and Binding	550	\$796	\$373	\$0	\$399	-15.86%	NA
Severance/Early Retirement Pay	213	\$10,487	\$0	\$0	\$0	-100.00%	NA
Student Instructional Support Total		\$1,117,334	\$1,123,259	\$1,154,272	\$1,238,417	2.61%	7.29%
Student Academic Achievement							
Certified Salaries	110	\$4,806,199	\$4,726,547	\$5,042,580	\$5,082,062	1.41%	0.78%
Group Health Insurance	222	\$1,725,604	\$1,208,439	\$1,259,166	\$1,072,150	-11.22%	-14.85%
Non - Certified Salaries	120	\$468,621	\$427,743	\$454,801	\$490,593	1.15%	7.87%
Teacher Retirement Fund, After 7-1-95	216	\$307,790	\$336,374	\$362,123	\$393,246	6.32%	8.59%
Social Security Certified	212	\$358,655	\$355,628	\$385,011	\$371,764	0.90%	-3.44%
Transfer Tuition to Ed. Service Agencies Within State	564	\$435,998	\$451,068	\$447,946	\$362,245	-4.53%	-19.13%
Other Employee Benefits	241 - 290	\$283,264	\$290,296	\$271,481	\$273,318	-0.89%	0.68%
Textbooks	630	\$48,450	\$33,421	\$307,487	\$175,117	37.88%	-43.05%

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Other Group Insurance Authorized by Statute	224	\$121,321	\$127,372	\$131,321	\$142,559	4.12%	8.56%
Operational Supplies	611	\$97,756	\$81,189	\$94,912	\$122,955	5.90%	29.55%
Instruction Services	311	\$119,106	\$111,399	\$121,981	\$116,635	-0.52%	-4.38%
Public Employees Retirement Fund	214	\$55,062	\$56,454	\$61,075	\$68,289	5.53%	11.81%
Pre-2008 Object Code - Temporary Salaries	130	\$145,823	\$107,840	\$146,728	\$67,393	-17.55%	-54.07%
Severance/Early Retirement Pay	213	\$72,889	\$57,837	\$73,572	\$44,664	-11.52%	-39.29%
Teacher Retirement Fund, Prior to 7-1-95	215	\$58,192	\$50,707	\$53,124	\$40,558	-8.63%	-23.65%
Travel	580	\$17,604	\$27,937	\$20,085	\$37,249	20.61%	85.46%
Social Security Noncertified	211	\$34,377	\$31,784	\$34,034	\$36,469	1.49%	7.15%
Overtime Salaries	140	\$1,500	\$2,920	\$7,750	\$34,140	118.42%	340.52%
Computer Hardware	741	\$10,579	\$10,597	\$0	\$30,779	30.60%	NA
Other Purchased Services	593	\$10,998	\$20,776	\$37,178	\$27,549	25.81%	-25.90%
Other Professional and Technical Services	319	\$15,989	\$3,800	\$34,189	\$20,964	7.01%	-38.68%
Repairs and Maintenance Services	430	\$47,507	(\$11,572)	\$36,378	\$18,573	-20.93%	-48.95%
Group Life Insurance	221	\$18,800	\$19,117	\$17,504	\$17,633	-1.59%	0.74%
Other Technology Hardware	746	\$562	\$9,126	\$0	\$13,102	119.72%	NA
Content	747	\$0	\$0	\$375	\$7,831	NA	1989.84%
Other Supplies and Materials	615, 660 - 689	\$21,436	\$2,638	\$13,627	\$7,017	-24.36%	-48.51%
Equipment	730	\$0	\$0	\$700	\$5,816	NA	730.81%
Periodicals	650	\$2,787	\$6,687	\$3,031	\$4,333	11.66%	42.98%
Dues and Fees	810	\$2,749	\$4,247	\$6,065	\$4,271	11.64%	-29.59%
Library Books	640	\$5,068	\$2,959	\$3,468	\$3,638	-7.95%	4.92%
Miscellaneous Objects	876 - 899	\$0	\$206	\$0	\$2,548	NA	NA
Construction Services	450	\$2,716	\$378	\$1,171	\$1,449	-14.54%	23.72%
Instructional Programs Improvement Services	312	\$10,558	\$0	\$690	\$1,015	-44.32%	47.10%
Student Transportation Services	510	\$1,052	\$498	\$277	\$904	-3.71%	225.96%
Printing and Binding	550	\$56	\$102	\$0	\$96	14.55%	NA
Stipends	131	\$0	\$20,500	\$56,279	\$0	NA	-100.00%
Postage and Postage Machine Rental	532	\$1,944	\$1,706	\$1,176	\$0	-100.00%	-100.00%
Pupil Services	313	\$0	\$0	\$675	\$0	NA	-100.00%
Student Academic Achievement Total		\$9,311,013	\$8,576,718	\$9,487,959	\$9,098,924	-0.57%	-4.10%

Overhead and Operational

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Other Professional and Technical Services	319	\$602,756	\$1,575,008	\$1,657,646	\$1,360,324	22.57%	-17.94%
Non - Certified Salaries	120	\$1,132,459	\$1,043,864	\$1,287,644	\$1,289,464	3.30%	0.14%
Repairs and Maintenance Services	430	\$334,819	\$790,500	\$278,551	\$865,740	26.81%	210.80%
Heating and Cooling for Buildings - Gas	622	\$477,716	\$517,582	\$428,559	\$329,012	-8.90%	-23.23%
Other Employee Benefits	241 - 290	\$29,889	\$213,319	\$246,727	\$270,805	73.49%	9.76%
Certified Salaries	110	\$172,967	\$188,437	\$192,808	\$206,723	4.56%	7.22%
Light and Power - Other Than Heating and Cooling	625	\$231,920	\$336,328	\$319,810	\$156,399	-9.38%	-51.10%
Insurance	520	\$121,340	\$145,138	\$185,194	\$130,169	1.77%	-29.71%
Group Health Insurance	222	\$292,689	\$136,466	\$116,993	\$121,748	-19.69%	4.06%
Pre-2008 Object Code - Temporary Salaries	130	\$106,001	\$105,447	\$111,781	\$105,685	-0.07%	-5.45%
Gasoline and Lubricants	613	\$111,358	\$108,704	\$91,293	\$69,089	-11.25%	-24.32%
Operational Supplies	611	\$128,564	\$36,469	\$33,404	\$67,339	-14.93%	101.59%
Social Security Noncertified	211	\$90,425	\$44,654	\$37,897	\$39,850	-18.52%	5.15%
Connectivity	744	\$0	\$0	\$39,218	\$39,218	NA	0.00%
Telephone	531	\$40,067	\$37,865	\$35,297	\$38,874	-0.75%	10.13%
Other Group Insurance Authorized by Statute	224	\$47,166	\$24,177	\$24,667	\$25,721	-14.07%	4.27%
Public Employees Retirement Fund	214	\$96,490	\$32,298	\$22,308	\$24,356	-29.12%	9.18%
Water and Sewage	411	\$26,032	\$36,440	\$32,820	\$21,363	-4.82%	-34.91%
Removal of Refuse and Garbage	412	\$18,972	\$21,894	\$20,251	\$21,136	2.74%	4.37%
Social Security Certified	212	\$14,405	\$15,518	\$15,727	\$16,770	3.88%	6.63%
Travel	580	\$12,756	\$10,667	\$13,716	\$16,103	6.00%	17.41%
Board of Education Services	318	\$14,231	\$27,307	\$12,325	\$14,197	-0.06%	15.20%
Dues and Fees	810	\$10,258	\$12,177	\$15,237	\$10,708	1.08%	-29.72%
Teacher Retirement Fund, After 7-1-95	216	\$8,380	\$9,460	\$9,593	\$10,374	5.48%	8.14%
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.00%	0.00%
Miscellaneous Objects	876 - 899	\$1,251	\$1,109	\$23,263	\$9,194	64.65%	-60.48%
Tires and Repairs	612	\$13,608	\$7,884	\$10,864	\$8,122	-12.11%	-25.24%
Equipment	730	\$80,924	\$56,841	\$7,524	\$7,511	-44.80%	-0.17%
Group Life Insurance	221	\$9,112	\$3,882	\$3,859	\$4,166	-17.77%	7.95%
Advertising	540	\$1,712	\$3,268	\$2,220	\$3,877	22.67%	74.62%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,692	\$2,962	\$3,043	\$3,238	4.72%	6.38%
Postage and Postage Machine Rental	532	\$2,000	\$4,000	\$4,048	\$2,065	0.80%	-48.99%
Bank Service Charges	871	\$443	\$345	\$1,585	\$2,013	46.04%	27.02%
Construction Services	450	\$487	\$595	\$1,783	\$1,419	30.67%	-20.41%

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Student Transportation Services	510	\$0	\$1,293	\$1,394	\$1,295	NA	-7.13%
Printing and Binding	550	\$3,090	\$831	\$472	\$528	-35.72%	11.75%
Severance/Early Retirement Pay	213	\$1,065	\$73,441	\$795	\$470	-18.49%	-40.88%
Food Purchases	614	\$435,704	\$305	\$191	\$291	-83.93%	52.00%
Overtime Salaries	140	\$13,888	\$829	\$0	\$236	-63.89%	NA
Stipends	131	\$0	\$800	\$0	\$0	NA	NA
Vehicles	731	\$128,274	\$331,189	\$248,000	\$0	-100.00%	-100.00%
Staff Services	314	\$1,020	\$0	\$3,041	\$0	-100.00%	-100.00%

Overhead and Operational Total \$4,826,929 \$5,969,291 \$5,551,550 \$5,305,591 2.39% -4.43%

Non Operational

Travel	580	\$2,342,714	\$2,275,826	\$2,406,000	\$2,491,000	1.55%	3.53%
Redemption of Principal	831	\$500,000	\$525,000	\$550,000	\$580,000	3.78%	5.45%
Equipment	730	\$158,381	\$418,779	\$253,883	\$442,022	29.25%	74.11%
Other Professional and Technical Services	319	\$192,759	\$544,875	\$445,657	\$397,786	19.86%	-10.74%
Rentals	440	\$110,732	\$239,278	\$245,145	\$169,459	11.22%	-30.87%
Certified Salaries	110	\$96,928	\$91,129	\$94,922	\$121,278	5.76%	27.77%
Interest	832	\$230,767	\$205,690	\$178,843	\$106,710	-17.54%	-40.33%
Content	747	\$123,366	\$58,474	\$104,627	\$103,311	-4.34%	-1.26%
Repairs and Maintenance Services	430	\$88,523	\$51,208	\$134,402	\$84,572	-1.13%	-37.08%
Non - Certified Salaries	120	\$48,370	\$60,375	\$69,505	\$75,982	11.95%	9.32%
Connectivity	744	\$21,504	\$21,199	\$61,005	\$47,854	22.14%	-21.56%
Social Security Certified	212	\$7,415	\$6,971	\$7,456	\$9,355	5.98%	25.47%
Teacher Retirement Fund, After 7-1-95	216	\$6,224	\$5,802	\$5,834	\$8,642	8.55%	48.14%
Social Security Noncertified	211	\$3,700	\$4,619	\$5,317	\$5,813	11.95%	9.32%
Computer Hardware	741	\$133,670	\$22,297	\$5,408	\$2,844	-61.81%	-47.40%
Awards	875	\$0	\$2,500	\$2,500	\$2,500	NA	0.00%
Miscellaneous Objects	876 - 899	\$316	\$300	\$456	\$2,316	64.60%	407.48%
Public Employees Retirement Fund	214	\$1,686	\$1,811	\$2,416	\$2,098	5.62%	-13.16%
Operational Supplies	611	\$0	\$0	\$1,914	\$1,340	NA	-29.99%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,128	\$1,076	\$1,316	\$1,178	1.10%	-10.49%
Overtime Salaries	140	\$0	\$0	\$2,541	\$1,015	NA	-60.06%
Other Technology Hardware	746	\$0	\$0	\$1,716	\$463	NA	-73.04%

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Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$60,869	\$0	NA	-100.00%
Non Operational Total		\$4,068,181	\$4,537,208	\$4,641,733	\$4,657,539	3.44%	0.34%
Grand Total		\$19,323,457	\$20,206,476	\$20,835,514	\$20,300,471	1.24%	-2.57%